

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jack F. Kocur
DOCKET NO.: 06-01996.001-R-1
PARCEL NO.: 06-08-216-032

The parties of record before the Property Tax Appeal Board are Jack F. Kocur, the appellant; and the DuPage County Board of Review.

The subject property consists of a 57-year old, one and one-half-story style dwelling of frame construction containing 979 square feet of living area with a full, unfinished basement and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing three suggested comparable properties. The comparables are located within two blocks of the subject. The comparables are one or one and one-half-story, frame or masonry dwellings that are between 47 and 60 years old. The comparables contain from 806 to 1,171 square feet of living area and have improvement assessments ranging from \$25.21 to \$34.18 per square foot of living area. The subject property has an improvement assessment of \$23.70 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the subject's assessment, the board of review offered the property cards, a letter from the township assessor and a spreadsheet detailing five suggested comparable properties located in the same neighborhood as the subject property. The comparable properties consist of one and one-half-story, frame dwellings and are described as being built from 1959 to 1961. The dwellings contain from 1,019 to 1,082 square feet of living area and have improvement assessments ranging from \$12.94 to \$45.66 per square foot of living area. Based on this evidence,

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	45,050
IMPR.:	\$	23,200
TOTAL:	\$	68,250

Subject only to the State multiplier as applicable.

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the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties presented assessment data on a total of eight equity comparables. The comparables submitted by the board of review were newer than the subject by 12 years or more and therefore were given reduced weight in the Board's analysis. The appellant's comparable 3 was built in 1910 according to the property record card, and therefore was given reduced weight in the Board's analysis. Using the appellant's remaining comparables as the most similar comparables contained in this record, the Board finds the most similar comparables had improvement assessments of \$25.21 and \$26.59, respectively. The subject's per square foot improvement assessment is \$23.70 per square foot of living area, which is less than the most similar comparables submitted by the appellant.


After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: May 30, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.